



ALCOHOL & TOBACCO TAX ANNUAL REPORT

Fiscal Year 2011



Peter Franchoy
Comptroller of Maryland



**To the General Assembly and the
Governor of Maryland:**

I am pleased to present the annual report of the Alcohol and Tobacco Tax Bureau for fiscal year 2011 as provided in Article 2B, §14-203, of the Annotated Code of Maryland.

This report furnishes general information and data about the administration and collection of tax revenue, licensure and regulation, and other-related items, including consumption and local alcoholic beverage statistics.

If you need further information, please contact the Alcohol and Tobacco Tax office or me, in Annapolis, and we will be happy to help you.

Sincerely,

A handwritten signature in black ink that reads "Peter Franchot".

Comptroller of Maryland

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INTRODUCTION

The Revenue Administration Division of the Comptroller of Maryland is responsible for collecting the alcoholic beverages tax and tobacco tax, and the Field Enforcement Division is responsible for regulation and enforcement of the State's alcoholic beverages and tobacco tax laws.

This annual report provides data and statistics related to both the tax collection function of the Revenue Administration Division and the regulatory function of the Field Enforcement Division. All information in this report, including but not limited to revenue, licensure, and other regulatory activities are for fiscal year 2011: July 1, 2010 through June 30, 2011.

Taxes

The Maryland Alcohol Beverages Tax is imposed on each gallon at the following rates:

Distilled Spirits *	\$ 1.50
Wine	\$ 0.40
Beer ** & Hard Cider	\$ 0.09

(* If distilled spirits contains a percentage of alcohol greater than 100 proof, or 50% alcohol, an additional tax for each 1 proof over 100 proof is 1.5 cents for each gallon.

** Flavored Malt Beverages (FMBs) are taxed at the same rate as beer)

Local jurisdictions are prohibited from imposing an alcohol tax. After paying refunds and the administrative costs of the Comptroller, alcohol beverage taxes are distributed to the General Fund of the State.

The Maryland Tobacco Tax is imposed on cigarettes and other tobacco products. Local jurisdictions are prohibited from imposing a tobacco tax on cigarettes. In addition to the \$ 2.00 tax on a 20-cigarette pack, there is an additional \$.10 cent tax for each cigarette in a package of more than 20 cigarettes, and a \$ 0.10 cent tax for each cigarette in a package of free sample cigarettes. If the cigarette pack has 10 or fewer cigarettes, the tax is \$ 1.00 for each pack.

The tax rate for OTP is 15% of the wholesale price, which means the price for which a wholesaler buys other tobacco products, exclusive of any discount, trade allowance, rebate, or other reduction.

Tobacco tax revenues are used to pay for refunds, and the Comptroller's administration costs with the balance distributed to the General Fund of the State.

Revenue

Total net receipts from alcoholic beverages and tobacco taxes, license and permit fees, and miscellaneous income for fiscal year 2011 was \$ 439,305,747. Compared to fiscal year 2010, fiscal year 2011 tax revenues indicate the following changes: 2.7% increase in distilled spirits; a 3.5% increase in wine; and a 0.3% decrease in beer with an overall increase of 1.9% in alcoholic beverages tax collections.

The net receipts from the sale of cigarette tax stamps in the amount of \$ 395,220,949 reflects a 0.4% increase from fiscal year 2010. The net receipts from Other Tobacco Products tobacco tax is \$ 12,366,968, an increase of 5.1% from fiscal year 2010. Other Tobacco Products include chewing tobacco, moist snuff, pipe tobacco, cigars, and roll-your-own tobacco.

Compared to alcoholic beverages tax revenues, tobacco taxes provided the largest percentage of net receipts at 93%. As a percentage of net tax revenue, distilled spirits accounted for 4.0%; wine: 1.0%; and beer: 2.0%. Other tobacco products tax accounted for 3.0% of the total tax revenues.

The Comptroller issues alcoholic beverages manufacturer and wholesaler licenses, and various permits. Local liquor boards issue alcoholic beverages retail licenses. Cigarette manufacturer and wholesaler licenses are issued by the Comptroller. As of May 1, 2011, OTP in-state manufacturer licenses and OTP licenses for both in-state and out-of-state wholesalers have been issued by the Comptroller repealing the OTP registration system. The Clerks of the Court issue cigarette retail licenses; and as of May 1, 2011, OTP retailer licenses and tobacconist licenses.

The tobacco license fees collected consist of cigarette manufacturer and wholesaler licenses issued by the Comptroller, and beginning on May 1, 2011, license fees for other tobacco products manufacturer and wholesaler licenses.

Alcohol and tobacco license fees collected by the Comptroller are paid to the General Fund. Cigarette license fees are to be used to enforce the Maryland Cigarette Sales Below Cost Act.

Alcohol and Tobacco Legislation

The Maryland General Assembly passed 4 legislative bills during the 2011 session related to alcohol and tobacco laws. These bills are listed with the corresponding chapter number. The General Assembly also passed approximately 33 alcohol bills affecting laws at the county level. A summary of the legislation is available at <http://mlis.state.md.us>, the Maryland General Assembly's website.

2011 Legislative Session

Senate Bill 248 (*Chapter 204*)

House Bill 1175 (*Chapter 205*)

Alcoholic Beverages - Direct Wine Shipment

(1) These identical bills (hereinafter referred to as "bill") created a Direct Wine Shipper's Permit to be issued by the Comptroller to Maryland to in-state and out-of-state wine manufacturers authorizing the sale of wine manufactured by the permittee to a Maryland consumer when ordered through electronic or other means. The wine shipped and delivered by the Direct Wine Shipper Permittee must be through a common carrier who holds a permit issued by the Comptroller. The definition of wine includes pomace brandy.

The Direct Wine Shipper's Permit is an annual permit expiring on July 1 of each year. There is no application fee. A \$200 permit fee is imposed annually. A Direct Wine Shipper Permittee may not ship more than 18 9-liter cases of wine each year to a single delivery address, or cause wine to be shipped on Sunday to an address in Maryland.

Quarterly tax returns to pay the alcoholic beverage tax are required to be filed with the Comptroller as well as quarterly sales and use tax returns. The Direct Wine Shipper Permittee must ensure that containers of wine have a label stating the name of the direct wine shipper, name and address of the consumer, and the words: "Contains Alcohol: Signature of Person at least 21 Years of Age Required For Delivery." Records must be maintained for 3 years, which are subject to audit by the Comptroller.

An out-of-state wine manufacturer must obtain a \$1,000 bond, which may be waived after 3 years if there has been substantial tax and reporting compliance. No additional bond is required for Maryland wine manufacturers, or out-of-state wine manufacturers who currently have a bond with the Comptroller; however, adjustments may be made to the amount of the Direct Wine Shipper's Bond based upon review of tax returns and alcoholic beverage tax payments.

The bill provides that direct wine shipments may be made to consumers in Montgomery County, and that the prohibition of multiple licenses in Article 2B, § 9-102(a) does not apply to the Direct Wine Shipper's Permit. The Direct Wine Seller's Permit is repealed and replaced in Article 2B, § 7.5 by the Direct Wine Shipper's Permit.

(2) This bill also creates a Common Carrier Permit for direct wine shipment authorizing an in-state or out-of-state holder to deliver wine directly to a Maryland consumer. To qualify for the permit, the common carrier must transport in interstate or foreign commerce for compensation any class of passenger or property, and does not include a business entity that transports property it owns or that is consigned to it. The Common Carrier Permit is an annual permit expiring on July 1 of each year. There is no application fee. A \$100 permit fee is imposed annually.

The Common Carrier Permittee is required to obtain the signature of the consumer or another individual who is at least 21 years old verified by a government-issued photographic identification. Information about age verification training must be submitted to the Comptroller at time of application, and the Common Carrier Permittee shall verify annually that wine shippers had a valid Maryland Direct Wine Shipper's Permit at time of shipment and delivery.

Quarterly reports must be filed with the Comptroller stating the date of each delivery of wine in Maryland, and the name and address of the direct wine shipper and consumer of each delivery. Records must be maintained for 3 years.

The Comptroller is required to study the effects of implementation of the Direct Wine Shipper's Permit, and submit a report to the General Assembly by December 31, 2012 about the number of direct wine shipper's permits and common carrier permits issued; the volume of wine shipped to Maryland consumers; the revenue and costs to the State related to direct wine shipment; and the availability of certain imported varieties of wine to Maryland consumers. EFFECTIVE JULY 1, 2011

Senate Bill 496 (*Chapter 238*)

House Bill 1202 (*Chapter 239*)

Alcoholic Beverages - Brewery License - Samples and Sales

This bill increases the amount and number of samples a brewery with a Class 5 manufacturer license may serve to a person who participates in a guided tour of the brewery or attends a scheduled promotional event or other organized activity on the licensed premises. Under

the prior provision, the brewery could serve up to 6 ounces for a sample of beer. This bill authorizes the brewery to serve up to 6 samples of beer brewed at the licensed premises with each sample consisting of no more than 3 ounces from a single beer brand.

Also, the amount of beer allowed to be sold by the brewery to a participant in a guided tour for off-premises consumption is increased from 144 ounces of beer per person per calendar year to 288 ounces of beer per person without the limitation of a calendar year. In addition to a guided tour, the off-premises sales provision is expanded to a person who attends a scheduled promotional event or other organized activity.

Finally, the amount of samples authorized to be provided at a special brewery promotional event is increased from 2 to 3 fluid ounces per brand, and the number of special brewery promotional event permits issued in a calendar year is increased from 4 to 12. EFFECTIVE JULY 1, 2011

Senate Bill 994 (*Chapter 571*)

House Bill 1213 (*Chapter 572*)

Sales and Use Tax - Alcoholic Beverages - Supplementary Appropriation

The sales and use tax rate is increased from 6% to 9% of the taxable price of the alcoholic beverage. This is not a change in the alcoholic beverage tax rate, but an increase in the sales and use tax rate that is imposed on retail sales of alcoholic beverages. EFFECTIVE JULY 1, 2011

Senate Bill 82 (*Chapter 22*)

Commercial Law - Sales of Unpackaged Cigarettes - Prohibitions and Penalties

This bill clarifies the meaning of a "loose" cigarette in the Commercial Law Article, Subtitle 5A by defining "unpackaged cigarette" as any cigarette not contained in a sealed package of 20 or more cigarettes. Also, a criminal sanction is provided for the Comptroller to charge for a retailer, vending machine operator, or wholesaler who sells, resells, distributes, dispenses, or gives away an unpackaged cigarette to any person in Maryland. It is specified that the prohibition on selling unpackaged cigarettes does not apply to an individual who produces those cigarettes for individual consumption by using a mechanical rolling machine, or a hand rolling device or procedure. EFFECTIVE JULY 1, 2011

STATE GROSS REVENUE: 1933 - 2011

(a) Alcoholic Beverages License Fees	11,047,576
(b) Tax on Distilled Spirits	779,480,940
(c) Manufacturer's Tax on Distilled Spirits	1,528,684
(d) Tax on Wine	172,385,587
(e) Tax on Beer	426,310,104
(f) Alcoholic Beverages Permit Fees	14,499,488
(g) Cigarette Tax	5,613,440,380
(h) Other Tobacco Products Tax	96,992,052
(i) Other Tobacco Products Licenses	1,050
Miscellaneous Revenue - Alcoholic Beverages	1,383,501
Miscellaneous Revenue - Tobacco Tax	65,739,015
Total	\$7,182,808,377

- (a) License fees are collected from manufacturers, wholesalers, railroads, steamboats and airline companies.
- (b) The distilled spirits and sparkling and fortified wine tax was created on December 5, 1933 at \$1.10 per wine gallon not over 100 proof. The tax on distilled spirits increased to \$1.25 per wine gallon on 100 proof or less on October 1, 1939, and increased to \$1.50 per wine gallon on 100 proof or less on July 1, 1955.
- (c) The manufacturer's tax on distilled spirits began on April 1, 1936 at the rate of 5 cents per proof gallon. The rate decreased to 2 ½ cents per proof gallon on June 1, 1937, brandy and neutral spirits were exempt. This tax was repealed on September 30, 1939.
- (d) Prior to April 1, 1935, the tax levied on sparkling and fortified wines was the same rate as distilled spirits at \$1.10 per gallon. As of May 17, 1935, the tax on distilled spirits; however, all wines of whatever alcoholic content were taxed at a rate of \$ 0.20 cents per gallon. The wine tax rate increased to 40 cents per gallon on July 1, 1972.
- (e) The beer alcoholic beverages tax was created on April 1, 1936 at the rate of 2.4375 cents per gallon. The rate increased to 3 cents per gallon on October 1, 1938, and further increased to 9 cents per gallon on July 1, 1972.
- (f) Certain permit fees were established June 1, 1943 at an annual fee of \$5.00 for each permit. As of June 1, 1959, permit fees of \$50.00 established for: Public Storage, Public Transportation, Public Storage and Transportation, Nonresident Dealer, Import-Export, and Bulk Transfer. Permit fees of \$25 established for: Individual Storage, Private Bulk Sales, and Non-Beverage (Commercial). Permit fees of \$2.00 established for: Change of Domicile, Individual Transportation, and Vehicle Identification per vehicle. No permit fee for Non-Beverage eleemosynary or fuel-alcohol. Solicitor's Permit created on June 1, 1973; the Wine Exhibition Permit on July 1, 1985 (\$50.00 fee); and the Charity Wine Auction Permit on July 1, 1986 (\$500.00 fee).

- Non-Resident Storage Permits created on July 1987 (\$500.00 fee). Alcohol Awareness Program Permit created on July 1, 1989 (\$15.00 fee). Numerous license and permit fees increased effective May 1, 1992. Alcohol Awareness Instructor's Permit created on October 1, 1994 (\$5.00 fee); Family Beer and Wine Facility Permit on June 1, 1996 (\$400.00 fee); Private Bulk Sales Permit on October 1, 1997 (\$25.00 fee); Winery Special Event Permit on October 1, 2000 (\$25.00 fee); and Direct Wine Seller's Permit on July 1, 2002 (\$10.00 fee). Fee per vehicle for Vehicle Identification card increased from \$2.00 to \$10.00 on June 1, 2003. Fee for a Charity Wine Auction permit reduced \$500.00 to \$10.00 on June 1, 2004. Non-resident winery permit created on April 25, 2006 (\$50.00 fee). Brewery Special Event Permit created on June 1, 2008 (\$25.00 fee). Resident Dealer Permit created on July 1, 2009 (\$200 fee), and the fees for a Public Storage and Transportation Permit, Nonresident Dealer's Permit, and a Bulk Transfer Permit increased to \$200.
- (g) Tobacco tax on cigarettes effective July 1, 1958, at rate of 3 cents per pack. Tax increased to 6 cents per pack on July 1, 1961; 10 cents per pack on June 1, 1975; 13 cents per pack on July 1, 1980; 16 cents per pack on June 1, 1991; 36 cents per pack on May 1, 1992; 66 cents per pack on July 1, 1999; \$1.00 per pack on June 1, 2002; and \$2.00 per pack on January 1, 2008. Prior to 1961, cigarette tax was imposed by certain counties and Baltimore City.
- (h) Tobacco tax on Other Tobacco Products became effective on July 1, 2000 at a rate of 15% of the wholesale price.
- (i) Other Tobacco Products Licenses effective May 1, 2011. Annual OTP fees: In-state manufacturers: \$25.00, all wholesalers: \$250 (waived if have cigarette wholesaler license); storage warehouse: \$ 25.00

Note: The Alcoholic Beverages Division merged with the Cigarette Tax Unit in fiscal year 1972. Tobacco revenue begins in fiscal year 1972.

NET REVENUE

	Gross Receipts	Refunds	Net Receipts	% Of Total Receipts
Receipts:				
Distilled Spirits at \$1.50 per wine gallon	\$ 15,574,948	\$ 17	\$ 15,574,931	4%
Wine at \$.40 per gallon	5,796,304	1,250	5,795,054	1%
Beer at \$.09 per gallon	9,107,481	42,732	9,064,749	2%
Cigarette Tax	395,258,797	37,848	395,220,949	90%
Other Tobacco Products Tax	12,504,162	137,194	12,366,968	3%
Alcoholic Beverage License Fees	324,685		324,685	
Alcoholic Beverage Permit Fees	934,820		934,820	
Miscellaneous Alcoholic Beverages Tax	30,190		30,190	
Miscellaneous Tobacco Tax	(10,015)	59	(10,074)	
Penalties	2,425	-	2,425	
Other Tobacco License Fees	1,050	-	1,050	
	\$ 439,524,847	\$ 219,100	\$ 439,305,747	100%
TOTAL	\$ 439,524,847	\$ 219,100	\$ 439,305,747	100%

Notes:

Miscellaneous Alcoholic Beverages Tax

application fees, cash bonds, certified copies, service charges, sale of confiscated alcoholic beverages, sale of confiscated vehicles, seized cash.

Miscellaneous Tobacco Tax

(1) tax assessments, tax on samples, cash bonds, service charge, sale of confiscated cigarettes and vehicles, seized cash.

confiscated vehicles, seized cash

(2) negative revenue in 2011 attributed to 2010 tax assessment amount overstatement.

Other Tobacco License Fees

manufacturers, wholesalers, and storage warehouse. Fee waived for OTP wholesaler who has a cigarette wholesaler license.

OTP licenses effective 5/1/2011. Cigarette license fees paid to special fund for cost of enforcing Cigarette Sales Below Cost Act.

ALCOHOLIC BEVERAGES GROSS TAX REVENUE

Distilled Spirits

<u>MONTH</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
July	\$ 2,050	\$ (5,692)	\$ (1,690)	\$ (25,414)	\$ 3,653
August	1,042,628	1,139,835	1,165,047	1,148,602	1,090,974
September	1,201,429	1,220,253	1,133,665	1,172,960	1,241,994
October	1,039,683	1,024,872	1,151,265	1,221,981	1,304,146
November	1,433,878	1,446,263	1,454,012	1,516,280	1,366,632
December	1,380,632	1,312,227	1,305,166	1,341,627	1,466,976
January	1,293,144	1,362,460	1,403,567	1,359,538	1,388,356
February	833,457	807,172	840,235	846,267	830,745
March	1,067,417	1,074,367	1,023,887	1,040,027	1,100,065
April	1,191,001	1,246,221	1,307,652	1,438,661	1,375,343
May	1,124,150	1,217,526	1,284,414	1,335,620	1,369,325
June	2,555,726	2,488,718	2,640,731	2,767,430	3,036,738
TOTAL	\$ 14,165,195	\$ 14,334,222	\$ 14,707,951	\$ 15,163,580	\$ 15,574,948

% change from prior year **3.7%** **1.2%** **2.6%** **3.1%** **2.7%**

Wine

<u>MONTH</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
July	\$ 12,381	\$ 14,951	\$ 15,008	\$ 3,005	\$ 18,148
August	347,430	379,427	398,473	410,967	406,500
September	407,276	428,552	417,543	425,741	434,383
October	368,787	356,574	408,941	430,065	461,712
November	489,315	517,795	416,256	501,654	485,983
December	481,711	480,148	573,686	529,269	553,074
January	556,356	571,451	592,174	577,063	603,349
February	323,176	335,713	442,481	371,602	373,505
March	406,944	410,211	407,597	426,431	467,562
April	432,378	425,444	461,362	528,363	528,103
May	414,449	454,332	432,792	462,302	500,049
June	860,433	846,974	798,983	933,591	963,936
TOTAL	\$ 5,100,636	\$ 5,221,572	\$ 5,365,296	\$ 5,600,053	\$ 5,796,304

% change from prior year **4.9%** **2.4%** **2.8%** **4.4%** **3.5%**

Beer

<u>MONTH</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
July	\$ 68,691	\$ 45,302	\$ 44,886	\$ 48,294	\$ 344,561
August	841,578	922,379	865,712	847,532	567,119
September	856,540	865,134	822,403	833,947	902,866
October	796,280	802,024	858,061	805,710	769,338
November	742,046	760,014	737,824	712,897	711,291
December	697,785	768,316	536,263	635,750	659,421
January	795,905	630,793	773,420	647,297	631,047
February	730,913	710,970	592,067	606,578	619,395
March	660,431	661,494	683,870	649,542	618,286
April	754,856	711,319	736,571	792,550	754,757
May	752,445	801,586	810,122	768,778	757,634
June	1,812,032	1,772,207	1,774,472	1,788,301	1,771,766
TOTAL	\$ 9,509,503	\$ 9,451,537	\$ 9,235,671	\$ 9,137,176	\$ 9,107,481

% change from prior year **0.7%** **-0.6%** **-2.3%** **-1.1%** **-0.3%**

TOBACCO TAX GROSS REVENUE

Cigarettes

<u>MONTH</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
July	\$ 6,753,256	\$ 7,542,712	\$ 9,655,569	\$ 11,310,522	\$ 10,552,294
August	24,515,774	24,318,294	35,598,639	33,689,372	35,121,420
September	24,743,918	21,282,129	35,324,749	32,967,653	35,870,535
October	21,939,508	23,553,218	32,633,397	34,151,835	32,206,063
November	23,030,320	21,725,402	34,549,254	32,443,647	34,560,962
December	23,920,201	31,338,285	33,546,529	32,598,455	33,096,918
January	19,602,917	22,446,701	30,861,914	32,330,598	27,328,588
February	18,374,185	25,583,401	29,851,564	28,918,341	30,215,600
March	23,340,172	29,487,561	30,896,078	30,050,019	31,190,467
April	19,581,743	37,204,943	32,205,552	32,122,394	30,464,397
May	22,354,750	28,889,638	30,482,309	34,784,800	33,112,054
June	40,252,706	67,178,752	58,702,557	59,538,346	61,539,499
TOTAL	\$ 268,409,450	\$ 340,551,037	\$ 394,308,111	\$ 394,905,982	\$ 395,258,797

Percentage change
from prior year

-0.1% 26.9% 15.8% 0.2% 0.1%

Other Tobacco Products (OTP)

<u>MONTH</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
July	\$ 225,649	\$ 259,160	\$ 241,234	\$ 292,049	\$ 326,462
August	683,374	753,803	829,657	964,250	1,000,763
September	721,568	780,077	778,549	898,593	983,739
October	889,830	952,912	1,060,494	1,208,771	1,211,352
November	685,853	748,899	833,160	886,496	916,433
December	665,449	726,507	760,640	853,243	884,507
January	888,360	916,179	1,038,912	1,153,678	1,159,359
February	682,393	710,111	787,185	801,510	759,072
March	613,702	689,508	794,887	892,560	1,058,310
April	829,950	825,817	1,083,232	1,143,726	1,225,444
May	670,922	797,433	924,099	968,898	923,874
June	1,512,819	1,579,471	1,844,793	1,878,179	2,054,847
TOTAL	\$ 9,069,869	\$ 9,739,878	\$ 10,976,842	\$ 11,941,951	\$ 12,504,162

Percentage change
from prior year

4.0% 7.4% 12.7% 8.8% 4.7%

STATE GROSS REVENUE - LICENSES

Licenses Issued FY2011			<u>Annual Fee</u>	<u>Revenue Collected</u>	<u>Total</u>
<u>Alcoholic Beverages License Fees:</u>					
39		Application	\$ 200.00	\$ 7,740.00	
242	281	Renewal	30.00	7,250.00	\$ 14,990.00
<u>Manufacturer's Licenses:</u>					
1		Distillery	2,000.00	2,020.00	
38		Rectifying	600.00	24,520.00	
0		Winery	750.00	-	
51		Limited Winery	200.00	10,790.00	
9		Brewery	1,500.00	13,125.00	
1		Pub-Brewery	500.00	500.00	
14	114	Micro-Brewery	500.00	6,500.00	57,455.00
<u>Wholesaler's Licenses:</u>					
34		Beer, Wine and Liquor	2,000.00	75,162.50	
15		Wine and Liquor	1,750.00	25,122.50	
9		Beer and Wine	1,500.00	15,145.00	
12		Beer	1,250.00	15,625.00	
24		Wine	1,250.00	32,247.50	
42	136	Limited Winery	50.00	2,257.50	165,560.00
<u>Railroad Licenses:</u>					
2		Beer, Wine and Liquor	200.00	400.00	
0	2	Special One Day Class "C" License	-	-	400.00
<u>Steamboat Licenses:</u>					
49		Beer, Wine and Liquor	150.00	7,350.00	
46	95	Special One Day Beer License	(Cost Varies)	370.00	7,720.00
<u>Airplane Licenses:</u>					
9	9	Beer, Wine and Liquor	200.00	1,800.00	1,800.00
<u>Caterer's Statewide:</u>					
51	51	Alcoholic Beverages	(Cost Varies)	91,750.00	91,750.00
<u>Cigarette Licenses:</u>					
15		Manufacturer	25.00	425.00	
48		Wholesaler	750.00	35,250.00	
38		Subwholesaler	500.00	20,000.00	
1		Vendor	500.00	500.00	
2		Storage Warehouse	25.00	25.00	
14		Application Fee	200.00	2,800.00	
98	216	Renewal Fee	30.00	2,940.00	61,940.00
<u>Other Tobacco Products Licenses:</u>					
2		Manufacturer	25.00	50.00	
27		Wholesaler	250.00	1,000.00	
0	29	Storage Warehouse	25.00	-	
					1,050.00
	<u>932</u>	Total Licenses Issued			<u>\$ 402,665.00</u>

Notes: (1) Due to prorating of license fees, revenue collected may not coincide with number of licenses issued. License year begins May 1st and ends the following April 30th.
(2) OTP wholesaler license fee is waived if applicant has a cigarette wholesaler license.

STATE GROSS REVENUE - ALCOHOL PERMITS

<u>Permits Issued FY2011</u>		<u>Annual Fee</u>	<u>Revenue Collected</u>
395	Alcohol Awareness Instructor	\$ 5.00	1,975.00
21	Alcohol Awareness Program	15.00	315.00
12	Brewery Special Event	25.00	300.00
173	Bulk Transfer	200.00	34,600.00
73	Change of Domicile	5.00	365.00
4	Charity Wine Auction	10.00	40.00
2	Direct Wine Seller	10.00	20.00
9	Direct Wine Shipper	200.00	1,800.00
3	Family Beer and Wine	400.00	1,200.00
9	Import and Export	75.00	675.00
64	Individual Storage	50.00	3,200.00
40	Individual Transportation	10.00	400.00
10	Non-Beverage	50.00	500.00
1,195	Non-Resident Dealer	200.00	239,000.00
11	Non-Resident Storage	500.00	5,500.00
67	Non-Resident Winery	50.00	3,350.00
6	Private Bulk Sale	25.00	150.00
23	Public Storage	75.00	1,725.00
13	Public Storage and Transportation	200.00	2,600.00
494	Public Transportation	75.00	37,050.00
11	Resident Dealer	200.00	2,200.00
2,413	Solicitor	50.00	120,650.00
47,233	Vehicle Identification Cards	10.00	472,330.00
2	Wine Exhibition	50.00	100.00
191	Winery Special Event	25.00	4,775.00
<u>52,474</u>	TOTAL:		<u>\$934,820.00</u>

Notes: (1) The permit year begins November 1st and ends the following October 31st.
(2) Direct Wine Shipper Permit effective July 1, 2011.

PER CAPITA CONSUMPTION - ALCOHOLIC BEVERAGES

County	Per Capita Gallons			County	Per Capita Gallons		
	<u>Distilled Spirits</u>	<u>Beer</u>	<u>Wine</u>		<u>Distilled Spirits</u>	<u>Beer</u>	<u>Wine</u>
Allegany	1.68	24.34	1.29	Harford	1.42	17.62	2.26
Anne Arundel	2.08	20.88	3.79	Howard	1.44	13.18	2.91
Baltimore	1.81	16.55	2.63	Kent	2.21	22.88	3.74
Baltimore City	2.19	19.55	2.15	Montgomery	1.04	10.08	2.53
Calvert	1.81	20.51	2.57	Prince George's	1.71	15.03	1.62
Caroline	1.38	20.83	1.27	Queen Anne's	2.00	23.98	3.51
Carroll	1.47	19.18	2.48	St. Mary's	1.53	19.61	1.74
Cecil	6.90	28.14	3.22	Somerset	1.10	15.35	1.11
Charles	2.01	16.68	1.68	Talbot	2.30	19.68	5.76
Dorchester	1.62	21.46	1.84	Washington	1.82	21.66	1.60
Frederick	1.60	18.16	2.43	Wicomico	1.08	20.81	1.93
Garrett	2.22	24.62	2.31	Worcester	5.20	57.06	5.14

Note:

These figures are based on deliveries to retail licensees in the subdivisions by Maryland wholesaler licensees.

**PER CAPITA TAX DOLLARS AND CONSUMPTION
ALCOHOLIC BEVERAGES AND CIGARETTES**

**Per Capita Tax Dollars
(Based on Net Revenue)**

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Distilled Spirits	\$2.282	\$2.239	\$2.344	\$2.369	\$2.440	\$2.522	\$2.551	\$2.611	\$2.661	\$2.698
Wine	0.782	0.801	0.829	0.865	0.869	0.908	0.929	0.952	0.983	1.004
Beer	<u>1.733</u>	<u>1.659</u>	<u>1.713</u>	<u>1.685</u>	<u>1.683</u>	<u>1.677</u>	<u>1.682</u>	<u>1.614</u>	<u>1.603</u>	<u>1.570</u>
Total	\$ 4.797	\$ 4.699	\$ 4.886	\$ 4.919	\$ 4.992	\$ 5.107	\$ 5.162	\$ 5.177	\$ 5.247	\$ 5.271
Cigarettes	\$ 37.779	\$ 47.868	\$ 47.982	\$ 48.096	\$ 48.403	\$ 47.786	\$ 60.614	\$ 69.992	\$ 69.288	\$ 68.454

**Per Capita Consumption in Gallons
(Based on Deliveries to Retailers)**

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Distilled Spirits	1.488	1.493	1.555	1.581	1.620	1.670	1.686	1.729	1.771	1.787
Wine	1.889	1.970	2.039	2.100	2.132	2.221	2.276	2.324	2.404	2.450
Beer	<u>18.968</u>	<u>18.518</u>	<u>18.714</u>	<u>18.453</u>	<u>18.496</u>	<u>18.226</u>	<u>18.285</u>	<u>17.962</u>	<u>17.691</u>	<u>17.162</u>
Total	22.345	22.981	22.308	22.134	22.248	22.117	22.247	22.015	21.866	21.400
Cigarettes	56.061	48.773	48.931	48.766	48.944	48.262	43.251	35.441	35.022	31.731

Note:

- (1) Population source for other years: Maryland Department of Health and Mental Hygiene, Vital Statistics Administration
- (2) Population source for 2011: U.S. Census Bureau

CIGARETTE SALES STATEWIDE

Cigarettes (Packs of 20 and 25)

183,202,500

Note: Sales by political subdivisions are not available for cigarettes

WHOLESALE ALCOHOLIC BEVERAGES SALES

Statewide Sales

Beer	99,087,797
Distilled Spirits	10,317,879
Wine	14,146,308

Total Gallons

Sales by Political Subdivision (Gallons)

	<u>Beer</u>	<u>Distilled Spirits</u>	<u>Wine</u>
Allegany	1,827,817	126,296	97,186
Anne Arundel	11,227,618	1,120,085	2,039,959
Baltimore	13,326,703	1,457,376	2,116,161
Baltimore City	12,141,050	1,361,614	1,332,113
Calvert	1,819,827	160,820	227,731
Caroline	688,826	45,603	41,922
Carroll	3,204,967	245,551	414,969
Cecil	2,844,676	697,833	325,190
Charles	2,444,761	294,426	245,490
Dorchester	700,127	52,763	60,028
Frederick	4,237,912	372,378	566,160
Garrett	740,955	66,877	69,606
Harford	4,313,188	348,436	554,227
Howard	3,783,900	414,227	836,504
Kent	462,172	44,694	75,577
Montgomery	9,798,776	1,014,038	2,454,074
Prince George's	12,981,373	1,480,255	1,399,880
Queen Anne's	1,146,291	95,695	167,816
St. Mary's	2,062,193	160,766	183,134
Somerset	406,388	29,142	29,453
Talbot	743,393	86,891	217,743
Washington	3,194,047	267,621	236,143
Wicomico	2,054,720	106,899	190,973
Worcester	2,936,117	267,593	264,269
TOTALS	99,087,797	10,317,879	14,146,308

MARYLAND WINERY GALLONAGE SALES

<u>Fiscal Year</u>	<u>Sales to Retailers</u>	<u>Sales at Winery</u>	<u>Samples</u>	<u>Sales to Wholesalers</u>	<u>Sales Out-of-State</u>	<u>Other</u>	<u>Total</u>	<u>% Change</u>
2002	10,790	46,529	7,128	34,217	1,037	0	99,702	14.7%
2003	13,504	49,785	7,472	40,765	1,312	0	112,838	13.2%
2004	16,996	56,705	6,172	58,377	828	0	139,076	23.3%
2005	20,802	62,497	4,919	72,328	1,035	201	161,783	16.3%
2006	21,879	71,292	5,193	92,447	865	183	191,859	18.6%
2007	13,748	84,295	6,205	123,123	1,167	119	228,658	19.2%
2008	19,678	97,871	6,872	144,876	910	73	270,280	18.2%
2009	31,657	101,735	9,451	133,867	1,279	129	278,117	2.9%
2010	39,256	100,329	9,620	154,998	5,361	102	309,666	11.3%
2011	34,125	117,148	12,438	179,294	2,188	406	345,599	11.6%

MARYLAND BREWERY GALLONAGE SALES

<u>Fiscal Year</u>	<u>Sales at the Brewery</u>	<u>Sales To Wholesalers</u>	<u>Sales Out-of-State</u>	<u>Consumed On Premise</u>	<u>Returned to Brewery</u>	<u>Total</u>	<u>% Change</u>
2002	361,779	636,882	1,002,291	3,303	-7,233	1,997,022	36.9%
2003	368,717	606,415	970,878	5,998	-4,836	1,947,173	-2.5%
2004	364,969	526,071	613,586	2,595	-1,725	1,505,497	-22.7%
2005	343,529	638,157	738,342	1,561	-3,584	1,718,005	14.1%
2006	311,843	691,824	936,465	1,068	-2,996	1,938,204	12.8%
2007	429,717	580,387	341,509	75	-4,517	1,347,170	-30.5%
2007 Corrected			1,557,511			2,563,172	32.2%
2008	322,611	499,096	319,140	0	-3,204	1,137,643	-15.6%
2008 Corrected			1,539,660			2,358,163	-8.0%
2009	319,997	491,198	251,798	0	-2,956	1,060,038	-6.8%
2009 Corrected			1,617,973			2,426,213	2.9%
2010	451,356	774,777	294,472	3,210	-29,658	1,494,157	41.0%
2010 Corrected			1,647,804			2,847,489	17.4%
2011	260,647	1,045,959	2,253,338	2,875	-46,330	3,516,489	23.5%

Notes:

(1) Sales Out-of-State corrected for fiscal years 2007 through 2010

SUMMARY OF ACTIVITIES

Audits Completed:

Brewery (Maryland)	21	
Beer - Wholesaler (Maryland)	31	
Rectifier, Distillery or Winery	36	
Liquor and Wine Wholesaler (Maryland)	46	
Cigarette Wholesaler	53	
Cigarette Subwholesaler	0	
Other Tobacco Products	22	209

Inspection and Verification of Monthly Returns and Reports:

Maryland Manufacturer and Wholesaler:		
Brewery Tax Return	250	
Beer Wholesaler Report	656	
Distilled Spirits and Wine Tax Returns	2,133	
Railroad, Steamboat and Airline Tax Returns	298	
Out-of-State Brewer Tax Return	2,241	
Out-of-State Wineries Tax Return	688	
Cigarette Wholesaler Monthly Report	449	
Cigarette Manufacturer Sample Tax Return	153	
Cigarette Stamp Purchases and Payments Return	507	
Other Tobacco Products Tax Return (Wholesaler)	1,401	
Other Tobacco Products Tax Return (Retailer)	537	
Other Tobacco Products Tax Return (Consumer)	1	9,314

Refund Claims Verified and Approved:

	<u>Amount</u>	<u>No. of Claims</u>	
Military - Beer consumed federal reservations \$	779.08	10	
Alcoholic Beverages (Non-Military)			
Beer:	\$ 41,952.95	19	
Wine:	\$ 1,250.00	1	
Distilled Spirits:	\$ 16.82	1	
Cigarettes:	\$ 37,847.65	15	
All other claims:	\$ 59.16	1	
Other tobacco products:	\$ 137,194.34	28	75

Other Reports:

Auditor's reports reviewed and entered	223	
Credit Control Reports received and checked	5,102	
Returned check reports received and checked	598	
Keg books	1,436	
Public storage-transportation reports	572	
Import-Export, Non-resident storage reports	289	
Fuel-Alcohol report	0	<u>8,220</u>

TOTAL: **17,818**

State of Maryland Alcoholic Beverages Area and Population Chart

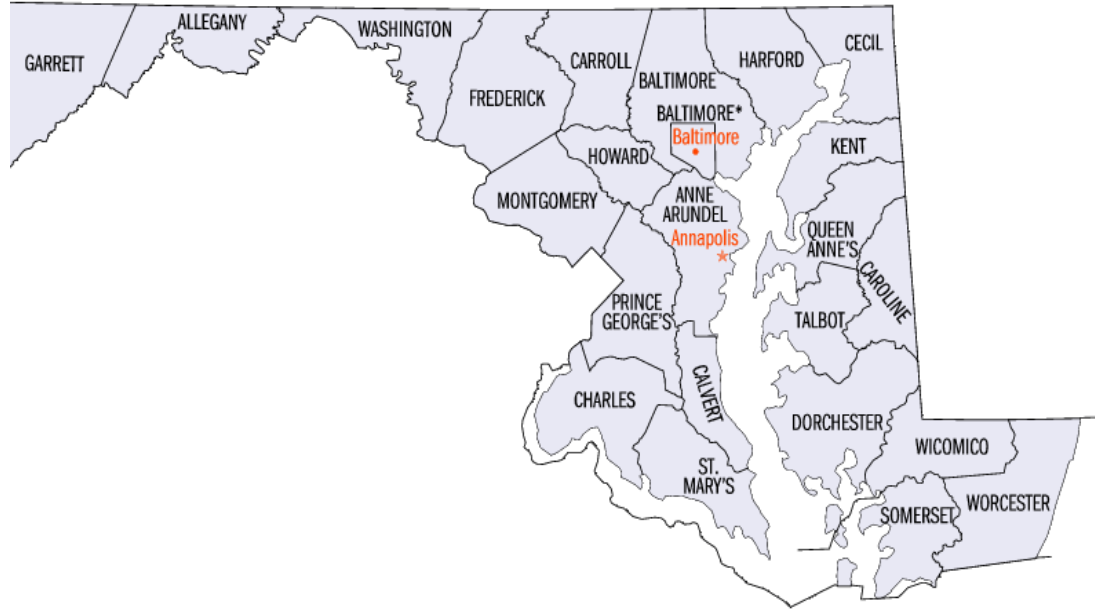
	<u>Land Area in Square Miles</u>	<u>Population</u>
Baltimore City	80	620,961
City of Annapolis	7	38,394
Anne Arundel County	418	537,656
Baltimore County	598	805,029
Calvert County	213	88,737
Caroline County	321	33,066
Carroll County	452	167,134
Cecil County	360	101,108
Charles County	452	146,551
Dorchester County	593	32,618
Frederick County	663	233,385
Garrett County	657	30,097
Harford County	448	244,826
Howard County	251	287,085
Kent County	278	20,197
Montgomery County	495	971,777
Prince George's County	487	863,420
Queen Anne's County	372	47,798
St. Mary's County	373	105,151
Somerset County	338	26,470
Talbot County	259	37,782
Washington County	455	147,430
Wicomico County	379	98,733
Worcester County	475	51,454
Total	<u>9,852</u>	<u>5,736,859</u>

Sources: (1) U.S. Census Bureau, <http://quickfacts.census.gov>

(2) Brief Economic Facts - Counties of Maryland and Baltimore City
Maryland Department of Business & Economic Development

STATE OF MARYLAND

ALCOHOLIC BEVERAGE RESTRICTIONS



Frederick County

Beer Only:

Districts: 14th , 17th , and 22nd

Restrictions: 3rd District of Middletown. See Article 2B, § 8-211(d-1)

**No Alcoholic Beverages:
All Alcoholic Beverages**

Districts: 6th , 10th , 16th , 19th , and 23rd

Permitted:

Districts: 1st, 2nd, 4th, 5th, 7th, 8th, 9th, 11th, 12th, 13th, 15th, 18th, 20th, 21st, 24th,
25th, 26th

Montgomery County

No Alcoholic beverages:

12th District (Damascus), Barnesville, Kensington, Laytonsville,
Washington Grove, and City of Takoma Park.

Certain exceptions apply. See Article 2B, § 8-216

Local Revenue: Liquor Boards & County Dispensaries

<u>County Dispensaries:</u>	<u>License Gross</u> Revenue	<u>Number of Stores</u>	<u>Year Ended</u>	<u>Gross Profit</u>	<u>Expenses</u>	<u>Net Profit</u>	<u>Total Revenue</u>
Montgomery County	1,805,843	24	6/30/2011	32,156,000	21,060,000	11,096,000	12,901,843
Somerset County	26,304	3	4/30/2011	499,596	407,750	91,846	118,150
Wicomico County	122,767	3	6/30/2011	1,780,327	1,298,573	484,723	607,490
Worcester County	743,450	6	5/31/2011	4,169,982	3,173,683	996,299	1,739,749
<u>Other Jurisdictions:</u>							
Baltimore City	1,803,162						1,803,162
City of Annapolis	438,640						438,640
Allegany County	119,965						119,965
Anne Arundel County	681,120						681,120
Baltimore County	573,535						573,535
Calvert County	137,550						137,550
Caroline County	55,400						55,400
Carroll County	176,030						176,030
Cecil County	196,145						196,145
Charles County	150,220						150,220
Dorchester County	68,163						68,163
Frederick County	341,732						341,732
Garrett County	116,125						116,125
Harford County	370,869						370,869
Howard County	262,148						262,148
Kent County	80,888						80,888
Prince George's County	958,930						958,930
Queen Anne's County	98,600						98,600
St. Mary's County	94,250						94,250
Talbot County	188,795						188,795
Washington County	<u>101,650</u>						<u>101,650</u>
Grand Totals:	\$ 9,712,281						\$ 22,381,149

LOCAL RETAIL LICENSES ISSUED (Summary)

	<u>Total</u>	<u>% of Total</u>
Class "A" - Off Sale:		
Beer	60	
Wine	2	
Beer and Wine	442	
Beer, Wine and Liquor	<u>1,071</u>	
Total "A" Licenses	1,575	22.6%
Class "B" - On or Off Sale (Hotels and Restaurants):		
Beer	27	
Wine	0	
Beer and Wine	554	
Beer, Wine and Liquor	<u>2,767</u>	
Total "B" Licenses	3,348	48%
Class "C" - On Sale (Clubs):		
Beer	2	
Wine	0	
Beer and Wine	39	
Beer, Wine and Liquor	<u>535</u>	
Total "C" Licenses	576	8.3%
Class "D" - On or Off Sale (Taverns and On Sale Generally):		
Beer	49	
Wine	0	
Beer and Wine	272	
Beer, Wine and Liquor	<u>699</u>	
Total "D" License	1,020	14.6%
Caterers - On or Off Sale:		
Beer, Wine and Liquor	5	0%
Class "BD-7" - On or Off Sale:		
Beer, Wine and Liquor (Baltimore City)	<u>448</u>	<u>6.5%</u>
Total:	<u>6,975</u>	<u>100%</u>
Summary by Alcoholic Beverages:		
Beer	138	2%
Wine	2	0%
Beer and Wine	1,307	20%
Beer, Wine and Liquor	<u>5,072</u>	<u>78%</u>
Total:	<u>6,519</u>	<u>100%</u>

Retail alcoholic beverages licenses are issued by the 23 counties and the cities of Baltimore and Annapolis. The license year begins May 1st and ends April 30th, except in Allegany, Baltimore, Calvert, Cecil, Garrett, Kent, Prince George's counties and Baltimore City where the year begins July 1st; and Worcester county where the year begins June 1st. In Kent and Queen Anne's counties, licenses may be issued for six-month periods. This summary includes county retail stores but does not include additional licenses issued by incorporated towns where permitted by law.

RETAIL LICENSE: LOCAL LIQUOR BOARDS

	Beer				Beer & Wine				Wine				Beer, Wine & Liquor				Total Lic.	Pop. per Liq. Lic Location						
	A	B	C	D	A	B	C	D	A	B	C	D	A	B	C	D			Total BWL	Cat	BD7	Disp.		
	Total Beer				Total B&W				Total Wine				Total BWL											
Baltimore City				0	36	16	20	44	116				0	244	296	65	68	673		448		1237	502	
Allegany			4	4	12		1	51	64				0		4	35	58	97				165	455	
Anne Arundel				0	3	42	2	5	52				0	79	244	39	117	479				531	1,013	
City of Annapolis		1		1	4	9			13				0	14	60	10	1	85				99	388	
Baltimore				0	13	10	13	1	37				0	173	298	84	159	714				751	1,072	
Calvert	7			7	5	10			15				0	32	55	8	6	101				123	721	
Caroline	7	2		1	10	8	3	11	11				0	15	7	5	4	31				52	636	
Carroll		1	1	2	1	10	1	4	16				0	40	72	16		128	2			148	1,129	
Cecil				0	5	8			13				0	22	102	14	2	140				153	661	
Charles			3	3		6		1	7				0	25	66	11	69	171				181	810	
Dorchester	19			19	17	5		1	23				0	13	24	9		46				88	371	
Frederick	12	9	1	22	25	29	1		55				0	50	133	36	0	219				296	788	
Garrett	2		3	5	6	6		7	19	1			1		25		30	55				80	376	
Harford				0	8	30			38				0	45	82	23	6	156		3		197	1,243	
Howard				0	1	22		2	25				0	61	145	8	32	246				271	1,059	
Kent	1	2		3	8	9			17				0	10	21	9	5	45				65	311	
Montgomery		1		1	145	211		92	448				0	1	463	36		500			24	973	999	
Prince George's	4	5		35	44	7	33	1	50	91			0	131	285	43		459				594	1,454	
Queen Anne's	2	4		6	7	4			11				0	18	29	11	11	69				86	556	
St. Mary's	3			2	5	3	11		14				0	42	60		52	154				173	608	
Somerset	1			1		18		4	22				0		4	7	11	22			3	48	551	
Talbot				0	11	13			24				0	16	60	10		86				110	343	
Washington	2			2	1	3			4	1			1	38	35	24	38	135	1			143	1,031	
Wicomico				0	65	8		2	75				0	2	51	16	3	72	2		3	152	650	
Worcester		2		1	3	51	38		8	97			0		146	16	27	189			6	295	174	
TOTAL	60	27	2	49	138	442	554	39	272	1307	2	0	0	2	1071	2767	535	699	5072	5	451	36	7011	818

Notes:

- (1) County Dispensaries: Montgomery, Somerset, Wicomico, Worcester
- (2) Caroline, Dorchester, Queen Anne's and Washington Counties permit two licenses to same premises in certain cases.

RETAIL LICENSE VIOLATIONS - BASED ON REPORTS RECEIVED

Violation	Total Violations	Allegany	Anne Arundel	Baltimore City	Baltimore County	Calvert	Caroline	Carroll	Cecil	Charles	City of Annapolis	Dorchester	Frederick	Garrett	Harford	Howard	Kent	Montgomery	Prince George's	Queen Anne's	St. Mary's	Somerset	Talbot	Washington	Wicomico	Worcester
After Hours	27			2	1			1					2		1			17	3							
BD7 License	1			1																						
Contents Tampering or Refills	10																	6	2					1	1	
Display of Licenses	4			1			1											2								
Failure to Cooperate (Board/Police)	14			6	1					1									3					2		1
False Statement	2														2											
Gambling on Premises	4			3												1										
Illegal Conduct	5			3							1			1												
Intoxicated Server	1														1											
Keg Registration	1																	1								
Late Filing - Renewal	1						1																			
Minor Conducted Sale	5				3							2														
No Alcohol Awareness Certificate	31								1				7			1		22								
No Trader's License	89			85																			4			
Open Container	6									1	1							4								
Ownership & Operation	17		1	8	3										1				2					1	1	
Patrons on unlicensed premise																										
Prohibited Hours	3			2	1																					
Prohibited Practices	8			1	6													1								
Public Welfare or Nuisance	22			5	5		2	1	1	1		1			1									4		1
Purchase from Other than Wholesaler	30		2	3	2							2		1	1			13	2		1			1	2	
Ratio Violation or Late Ratio Report	2																	2								
Records, Reports, Invoices	31		6	8								1			1			13		1				1		
Relationship with Wholesaler	1			1																						
Revocation or Suspension	71		3	10	1				2	12	1	3	6	3	4	3		2	1	1	1		4		8	6
Sale of Alcoholic Beverage to a Minor	351	11	14	22	32		1	1	2	14	24	8	17	4	12	8		98	2	3	5		3	24	12	34
Sale to Intoxicated Person	19				1		1						1	1		1		13			1					
Sale of Alcohol without a license	3			2			1																			
Sanitation & Safety	6			6																						
Trade Name Violation																										
Unauthorized Entertainment	10			9														1								
Underage Possession	1			1																						
Vacation of Premises	2																		2							
Violation Restriction of License	35		1	11	1							1			4	1		9			6			1		
Total Violations	813	11	27	190	57		7	3	6	29	27	18	33	10	28	15	0	204	17	5	14	0	11	35	24	42

RETAIL ALCOHOLIC BEVERAGES LICENSES

The twenty-three counties of Maryland, Baltimore City, and the City of Annapolis issue retail alcoholic beverages licenses. To find out details about the types of licenses issued, scope and restrictions of licenses, including hours of sale, fees, and other information, please go to the website of the liquor board, if available, or call. The telephone numbers for the liquor boards are on pages 24 and 25 of this report.

1. City of Annapolis
<http://www.ci.annapolis.md.us/Government/Boards/ABCB.aspx>
2. Allegany County - No website
3. Anne Arundel County
<http://www.aacounty.org/LiquorBoard/Classes/Index.cfm>
4. Baltimore City
<http://baltimorecity.gov/Government/BoardsandCommissions/LiquorBoard/LicenseTypes.aspx>
5. Baltimore County
<http://www.baltimorecountymd.gov/Agencies/liquorboard/formapplications.html>
6. Calvert County
<http://www.co.cal.md.us/government/bocc/boards/liquorboard/>
7. Caroline County
http://www.carolineplancode.org/boards/liquor_board.html
8. Carroll County
<http://ccgovernment.carr.org/ccg/license/default.asp>
9. Cecil County
http://www.ccgov.org/dept_liquorbd/index.cfm
10. Charles County - No website
11. Dorchester County - No website

12. Frederick County
<http://www.frederickcountymd.gov/index.aspx?NID=1291>
13. Garrett County
<http://www.garrettcountry.org/PlanningLand/PlanningZoning/LCB/main.aspx>
14. Harford County
<http://www.harfordcountymd.gov/lcb/>
15. Howard County
<http://cc.howardcountymd.gov/displayprimary.aspx?ID=6442459948>
16. Kent County - No website
17. Montgomery County
<http://www.montgomerycountymd.gov/dlctmpl.asp?url=/content/dlc/liquor/home/index.asp>
18. Prince George's County
http://www.princegeorgescountymd.gov/Government/BoardsCommissions/Board_Licenses/index.asp
19. Queen Anne's County
<http://www.qac.org/default.aspx?pageid=623&template=3&PageLevel=2&toplevel=34&cid=73>
20. St. Mary's County
<http://www.co.saint-marys.md.us/countytreasurer/obtainingliquorlicense.asp>
21. Somerset County - No website
22. Talbot County
http://www.talbotcountymd.gov/index.php?page=liquor_board
23. Washington County
<http://www.wliquor-bd.org/>

24. Wicomico County
<http://wicliq.com/>

25. Worcester County
<http://liquormrt.com/>

RETAIL LICENSE ISSUING AUTHORITY

Allegany County

Board of License Commissioners
701 Kelly Road, Room 202
Cumberland, Maryland 21502
Phone: 301-724-6485 FAX: 301-777-2001

Annapolis (City of)

Alcoholic Beverage Control Board
Municipal Building, Room 102
160 Duke of Gloucester Street
Annapolis, Maryland 21401-2526
Phone: 410-263-7942 FAX: 410-280-1853

Anne Arundel County

Board of License Commissioners
94 Franklin Street
Annapolis, Maryland 21401
Phone: 410-222-1148 FAX: 410-222-1810

Baltimore (City of)

Board of Liquor License Commissioners
231 East Baltimore Street, 6th Floor
Baltimore, Maryland 21202
Phone: 410-396-4385

Baltimore County

Board of Liquor License Commissioners
County Office Building
111 W. Chesapeake Ave., Room G14
Towson, Maryland 21204
Phone: 410-887-3191 FAX: 410-887-3970

Calvert County

Liquor Board
Calvert County Court House
175 Main Street
Prince Frederick, Maryland 20678-3337
Phone: 410-535-1600 ext. 2306
FAX: 410-535-1787

Caroline County

Board of License Commissioners
Health and Public Service Building
403 South Seventh St., Suite 210
Denton, Maryland 21629-1335
Phone: 410-479-8100 FAX: 410-479-4187

Carroll County

Board of License Commissioners
County Office Building
225 N. Center Street, Room 113
Westminster, Maryland 21157-5194
Phone: 410-386-2094 FAX: 410-386-2444

Cecil County

Board of License Commissioners
200 Chesapeake Boulevard, Suite 1600
Elkton, Maryland 21921
Phone: 410-996-5215 FAX: 410-996-1172

Charles County

Board of License Commissioners
County Government Building
P.O. Box 2150
La Plata, Maryland 20646
Phone: 301-645-0555 FAX: 301-645-0515

Dorchester County

Board of License Commissioners
County Office Building
501 Court Lane, Room 101
Cambridge, MD 21613
Phone: 410-901-1076 FAX: 410-228-9641

Frederick County

Liquor Board
12 E. Church Street, Winchester Hall
Frederick, Maryland 21701
Phone: 301-600-1156 FAX: 301-600-3500

RETAIL LICENSE ISSUING AUTHORITY

Garrett County

Board of License Commissioners
Garrett County Government Building
203 South 4th Street, Room 210
Oakland, Maryland 21550
Phone: 301-334-1925 FAX: 301-334-5023

Harford County

Liquor Control Board
16 N. Main Street
Bel Air, Maryland 21014-3780
Phone: 410-879-6370 FAX: 410-638-4970

Howard County

Board of License Commissioners
George Howard Building
3430 Court House Drive
Ellicott City, Maryland 21043
Phone: 410-313-2008 FAX: 410-313-3297

Kent County

Board of License Commissioners
Government Center
400 High Street
Chestertown, Maryland 21620
Phone: 410-778-4600
FAX: 410-778-7482

Montgomery County

Board of License Commissioners
16650 Crabbs Branch Way, Room 203
Rockville, Maryland 20855-2297
Phone: 240-777-1999 FAX: 240-777-1991

Prince George's County

Board of License Commissioners
5012 Rhode Island Ave., Room 204
Hyattsville, Maryland 20781
Phone: 301-699-2770 FAX: 301-985-3548

Queen Anne's County

Board of License Commissioners
160 Coursevall Drive
Centreville, Maryland 21617
Phone: 410-758-3133 FAX: 410-758-8473

St. Mary's County

Alcohol Beverage Board
P.O. Box 653, 41650 Tudor Hall Road
Leonardtwn, Maryland 20650
Phone: 301-475-7844 ext. 1600 FAX: 301-475-3364

Somerset County

Board of License Commissioners
P.O. Box 74
Princess Anne, Maryland 21853
Phone: 410-651-0440 FAX: 410-651-9026

Talbot County

Board of License Commissioners
142 N. Harrison Street
Easton, Maryland 21601
Phone: 410-770-8019 FAX: 410-770-8078

Washington County

Board of License Commissioners
148 W. Washington Street
Hagerstown, Maryland 21740
Phone: 301-797-4591 FAX: 301-797-4599

Wicomico County

Board of License Commissioners
304 West Main Street, Suite 304
P.O. Box 78
Salisbury, Maryland 21803-0078
Phone: 410-548-4835 FAX: 410-548-4374

Worcester County

Board of License Commissioners
One West Market St., Room 1201
Snow Hill, Maryland 21863-1070
Phone: 410-632-1908 FAX: 410-632-3008

LIQUOR CONTROL BOARDS

Montgomery County

Department of Liquor Control
16650 Crabbs Branch Way
Rockville, Maryland 20855-2297
Phone: 240-777-1990 FAX: 240-777-1962

Wicomico County

Liquor Control Board
807 S. Salisbury Boulevard
Salisbury, Maryland 21801
Phone: 410-749-5721 FAX: 410-341-0860

Somerset County

Liquor Control Board
10840 Market Lane, Bldg A, Suite 5
Princess Anne, Maryland 21853
Phone: 410-651-0588 FAX: 410-651-3622

Worcester County

Liquor Control Board
5363 Snow Hill Road
Snow Hill, Maryland 21863
Phone: 410-632-1250 FAX: 410-632-3010

DISPENSARY LOCATIONS

Montgomery County

Burtonsville
Cabin John
Chevy Chase
Cloverly
Darnestown
Diamond Square
Fallsgrove
Flower Avenue
Hampden Lane
Kensington
Kingsview
Leisure World

Milestone
Montgomery Village
Montrose Crossing
Muddy Branch
Olney
Pike
Potomac
Silver Spring
Walnut Hill
Westwood
Wheaton
White Oak

Somerset County

Crisfield
Pocomoke
Princess Anne

Wicomico County

Salisbury - 3

Worcester County

Berlin - 1
Ocean City - 3
Pocomoke City - 1
Snow Hill - 1

STATE OF MARYLAND - CLERKS OF THE COURT

Dawne D. Lindsey, Clerk
Allegany County Circuit Court
30 Washington Street
Cumberland, Maryland 21502
Telephone: 301-777-5922
1-800-988-9087
Fax: 301-777-2100

Robert P. Duckworth, Clerk
Anne Arundel County Circuit
Court Court House, P. O. Box 71
Annapolis, Maryland 21404
Telephone: 410-222-1434
Fax: 410-222-1140

Frank M. Conaway, Clerk
Baltimore City Circuit Court
100 N. Calvert Street, Room 628
Baltimore, Maryland 21202
Telephone: 410-333-3790
Fax: 410-333-3767

Julie Ensor, Clerk
Baltimore County Circuit Court
401 Bosley Avenue, P. O. Box
6754
Towson, Maryland 21285-6754
Telephone: 410-887-2607
1-800-938-5802
Fax: 410-887-2834

Kathy P. Smith, Clerk
Calvert County Circuit Court
Court House, 175 Main Street
Prince Frederick, Maryland 20678
Telephone: 410-535-1660
1-888-535-0113
Fax: 410-535-9572

F. Dale Minner, Clerk
Caroline County Circuit Court
Court House, P. O. Box 458
Denton, Maryland 21629
Telephone: 410-479-1811
Fax: 410-479-1142

Donald B. Sealing II, Clerk
Carroll County Circuit Court
55 N. Court Street, Room G8
Westminster, Maryland 21157-
5155
Telephone: 410-386-2023
Fax: 410-876-0822

Derrick W. Lowe, Clerk
Cecil County Circuit Court
129 N. Main Street, Room 108
Elkton, Maryland 21921
Telephone: 410-996-5380
1-888-287-0576
Fax: 410-392-6032

Sharon L. Hancock, Clerk
Charles County Circuit Court
Court House, P. O. Box 970
LaPlata, Maryland 20646
Telephone: 301-932-3240
1-888-932-2072
Fax: 301-932-3289

Amy J. Craig, Clerk
Dorchester County Circuit Ct.
206 High Street, P. O. Box 150
Cambridge, Maryland 21613
Telephone: 410-228-0480
1-800-340-9186
Fax: 410-228-1860

Sandra K. Dalton, Clerk
Frederick County Circuit Ct.
Court House, 100 W. Patrick
St
Frederick, Maryland 21701
Telephone: 301-600-1962
Fax: 301-600-2245

Sondra Buckel, Clerk
Garrett County Circuit Court
Court House, P. O. Box 447
Oakland, Maryland 21550
Telephone: 301-334-1937
1-800-989-9760
Fax: 301-334-5017

James Reilly, Clerk
Harford County Circuit Court
Court House, 20 W. Courtland
Bel Air, Maryland 21014-3783
Telephone: 410-638-3248
Fax: 410-838-8540

Margaret D. Rappaport, Clerk
Howard County Circuit Court
9250 Bendix Rd., Dorsey Bldg.
Columbia, Maryland 21045
Telephone: 410-313-5850
1-888-313-0197
Fax: 410-313-3896

Mark L. Mumford, Clerk
Kent County Circuit Court
103 North Cross Street
Chestertown, Maryland 21620
Telephone: 410-778-7460
1-800-989-2520
Fax: 410-778-7412

Loretta E. Knight, Clerk
Montgomery County Circuit
50 Maryland Avenue
Room 111
Rockville, Maryland 20850
Telephone: 240-777-9460
Fax: 240-777-9451

Marilynn Bland, Clerk
Prince George's County Circuit Court
Court House, Room L-15
Upper Marlboro, Maryland 20772-9986
Telephone: 301-952-3330
Fax: 301-952-3502

Scott MacGlashan, Clerk
Queen Anne's County Circuit Court
100 Court House Square
Centreville, Maryland 21617
Telephone: 410-758-1773
1-800-987-7591
Fax: 410-758-4627

Joan W. Williams, Clerk
St. Mary's County Circuit Court
Court House, P.O. Box 676
Leonardtown, Maryland 20650
Telephone: 301-475-7844
Fax: 301-475-4658

I. Theodore Phoebus, Clerk
Somerset County Circuit Court
30512 Prince William Street
P. O. Box 99
Princess Anne, Maryland 21853
Telephone: 410-845-4840
1-800-341-2206
Fax: 410-651-1048

Mary Ann Shortall, Clerk
Talbot County Circuit Court
11 N. Washington St., Ste. 16
Easton, Maryland 21601
Telephone: 410-822-2611
1-800-339-3403
Fax: 410-820-8168

Dennis J. Weaver, Clerk
Washington County Circuit Court
Court House, P. O Box 229
Hagerstown, Maryland 21741
Telephone: 301-733-8660
1-800-937-2062
Fax: 301-791-1151

Mark S. Bowen, Clerk
Wicomico County Circuit Court
Court House, P. O. Box 198
Salisbury, Maryland 21803-0198
Telephone: 410-543-6551
1-800-989-6592
Fax: 410-546-8590

Stephen V. Hales, Clerk
Worcester County Circuit Court
P. O. Box 40
Snow Hill, Maryland 21863
Telephone: 410-632-5500
1-800-340-0691
Fax: 410-632-5507